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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO. 106 OF 2007
IN
INCOME TAX APPEAL NO. 2315 OF 2006

The Commissioner of Income Tax ... Appellant

Versus

M/s. Indian Plywood Mfg. Co. Ltd.. Respondent

Mr. B.M. Chatterjee with Ms. P.P. Bhosale for the Appellants.

Mr. A.K. Jasani for Respondent.

CORAM: F.I. REBELLO &
R.S.MOHITE, JJ.
DATED: DECEMBER 19, 2007

P.C.

. This is a notice of motion for condoning the delay of 220 days in filing the main tax appeal. On perusal of the affidavit in support of the notice of Motion, we find that the file was sent to the panel counsel for drafting the appeal memo on 7.1.2006 and thereafter the appeal was not drafted till 10.11.2006. In our view, the delay period between 7.1.2006 and 10.11.2006 has not been properly explained. In the circumstances, sufficient cause is not shown to condone the delay. Hence, Notice of Motion is dismissed.

(R.S.MOHITE, J.) **(F.I.REBELLO, J.)**